IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:

Kim Cascone

Confirmation No.:

2723

erial No.

09/839.072

Examiner: Justin Michalski

Filed:

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Art Unit:

2644

Title:

APPARATUS AND METHODS FOR SYNTHESIS OF

INTERNAL COMBUSTION ENGINE VEHICLE SOUNDS

MAIL STOP ISSUE FEE Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Sir:

Applicant agrees that the Examiner has accurately stated one reason for allowance of the claims. However, the claims include other patentable aspects that were not identified by the Examiner. This response is submitted to avoid the possibility of any unnecessary limitation on the scope of the claims which might result from the stated reason for allowance. It is being submitted concurrently with the issue fee payment.

Respectfully submitted,

Richard S. Koppel

Registration No. 26,475 Attorney for Applicant

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CERTIFICATE OF EXPRESS MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service Express Mail Service, Express Mail Label EV460258053US, in an envelope addressed to: Mail Stop Issue Fee, Commissioner of Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.